

GENERAL FUND
FUND 10
FUND BALANCE SUMMARY FISCAL YEARS 2005 - 2006

Beginning Fund Balance 7/1/2004		17,147,523
Projected FY2005 Revenues		
Local	89,969,910	
State and Federal	4,458,484	
Other financing sources	<u>1,218,000</u>	
Total	95,646,394	
Projected FY2005 Expenditures	<u>95,646,394</u>	
Net Change		<u>-</u>
Projected Fund Balance 6/30/2005		17,147,523
Projected FY2006 Revenues		
Local	96,599,611	
State and Federal	4,556,928	
Other financing sources	<u>1,314,370</u>	
Total	102,470,909	
Projected FY2006 Expenditures	<u>102,470,909</u>	
Net Change		<u>-</u>
Projected Fund Balance 6/30/2006		<u><u>17,147,523</u></u>

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Original Revenues	FY2005 Estimated Revenues	FY2006 Adopted Revenues	Dollar Change	Percentage Change
Revenue Local Sources						
30311 General Property Taxes						
1010 Real Estate Taxes	39,863,337	42,070,338	42,070,338	45,588,000	3,517,662	8.36%
2010 Public Service Corp	2,989,453	3,700,000	3,700,000	3,207,300	(492,700)	-13.32%
3010 Personal Property Taxes	15,786,560	18,474,090	18,474,090	18,930,040	455,950	2.47%
3060 Mobile Home Taxes	29,338	41,700	41,700	35,375	(6,325)	-15.17%
4010 Machinery/Tools	1,393,532	1,550,000	1,550,000	1,439,800	(110,200)	-7.11%
5010 Boat > 5 Tons	34,637	37,500	37,500	36,000	(1,500)	-4.00%
6010 Penalties	449,904	350,000	350,000	375,000	25,000	7.14%
6020 Interest	188,338	100,000	100,000	150,000	50,000	50.00%
6060 Tax Sale	11,543	-	-	-	-	0.00%
Subtotal	<u>60,746,642</u>	<u>66,323,628</u>	<u>66,323,628</u>	<u>69,761,515</u>	<u>3,437,887</u>	5.18%
30312 Other Local Taxes						
1000 Local Sales Tax	6,880,444	7,651,694	7,651,694	8,608,156	956,462	12.50%
1100 Lodging Tax	1,769,860	1,820,000	1,820,000	2,075,000	255,000	14.01%
1200 Meals Tax	3,553,263	3,700,000	3,700,000	3,880,000	180,000	4.86%
3010 Occupational License	3,834,840	3,600,000	3,600,000	4,444,000	844,000	23.44%
3011 Occupational License Pen	22,766	4,000	4,000	7,500	3,500	87.50%
3012 Occupational License Int	9,293	3,000	3,000	5,000	2,000	66.67%
3020 Consumption Utility Tax	238,497	225,000	225,000	225,000	-	0.00%
3050 Short Term Rent	33,833	38,000	38,000	35,000	(3,000)	-7.89%
3060 Motor Vehicle Rental Tax	80,752	85,000	85,000	85,000	-	0.00%
5010 Motor Vehicle License	1,202,193	1,200,000	1,200,000	1,200,000	-	0.00%
5020 Unlicensed Vehicles	100	100	100	100	-	0.00%
6000 Bank Franchise Tax	105,553	102,100	102,100	110,000	7,900	7.74%
6010 Cable Franchise Tax	595,181	475,000	475,000	550,000	75,000	15.79%
7010 Recordation Tax	244,543	175,000	175,000	245,000	70,000	40.00%
7011 Recordation/Grantor's Tax	294,797	364,277	364,277	349,000	(15,277)	-4.19%
7030 Deeds of Conveyance	695,734	400,000	400,000	974,000	574,000	143.50%
8000 E-911 Surcharge	745,135	800,000	800,000	700,000	(100,000)	-12.50%
Subtotal	<u>20,306,784</u>	<u>20,643,171</u>	<u>20,643,171</u>	<u>23,492,756</u>	<u>2,849,585</u>	13.80%

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Original Revenues	FY2005 Estimated Revenues	FY2006 Adopted Revenues	Dollar Change	Percentage Change
30313 Permits, Fees, Regulatory Licenses						
1010 Dog License	20,063	20,000	20,000	19,000	(1,000)	-5.00%
3010 Wetlands Permits	2,318	3,500	3,500	2,500	(1,000)	-28.57%
3020 Zoning Fees	10,977	7,500	7,500	7,500	-	0.00%
3021 Plan Review Fees	20,977	25,000	25,000	20,000	(5,000)	-20.00%
3022 Map Maint Fees	14,126	10,000	10,000	12,500	2,500	25.00%
3023 Pln/PW Insp Fees	5,890	8,000	8,000	7,800	(200)	-2.50%
3024 BOZ/Subdivision	3,031	2,500	2,500	2,500	-	0.00%
3030 Land Trnfr Fees	9,757	7,500	7,500	9,750	2,250	30.00%
3040 Elect Inspection Fees	64,018	75,000	75,000	70,000	(5,000)	-6.67%
3041 Elect Inspection 1.75%	1,002	1,320	1,320	1,225	(95)	-7.20%
3042 Reinspection Elect	2,520	1,500	1,500	1,800	300	20.00%
3050 Plumb Inspection Fees	74,430	75,000	75,000	74,000	(1,000)	-1.33%
3051 Plumb Inspection 1.75%	1,212	1,320	1,320	1,295	(25)	-1.89%
3052 Reinspection Plumb	270	1,000	1,000	1,400	400	40.00%
3060 Bldg Inspection Fees	303,741	300,000	300,000	375,000	75,000	25.00%
3061 Bldg Inspection 1.75%	4,641	5,250	5,250	6,562	1,312	24.99%
3062 Reinspection Bldg	3,000	2,500	2,500	1,700	(800)	-32.00%
3090 Erosion Inspection Fees	27,776	25,000	25,000	25,000	-	0.00%
3110 Mechan Inspection Fees	58,546	75,000	75,000	69,000	(6,000)	-8.00%
3111 Mechan Inspection 1.75%	921	1,320	1,320	1,207	(113)	-8.56%
3112 Reinspection Mechan	480	500	500	1,100	600	120.00%
3200 Land Dist Permit	7,665	5,500	5,500	7,500	2,000	36.36%
3210 Amusement Devices Inspect	750	-	-	-	-	0.00%
3300 Land Use Revalidation	50	500	500	50	(450)	-90.00%
3305 Tax Exempt Rehab	20	-	-	-	-	0.00%
3400 Open Burning Permit Fees	350	500	500	500	-	0.00%
Subtotal	<u>638,531</u>	<u>655,210</u>	<u>655,210</u>	<u>718,889</u>	<u>63,679</u>	<u>9.72%</u>
30314 Fines & Forfeitures						
300 Parking Fines	540	2,500	2,500	2,000	(500)	-20.00%
1010 Animal Control Fines	340	500	500	500	-	0.00%
1011 False Alarm Fines	300	2,000	2,000	100	(1,900)	-95.00%
2000 Restitution	842	-	-	-	-	0.00%
4010 Court Fines	210,340	150,000	150,000	210,500	60,500	40.33%
4011 Assessment Courthouse	23,248	25,000	25,000	23,000	(2,000)	-8.00%
4012 Courthouse Security	41,599	-	-	39,600	39,600	100.00%
4013 Jail Admission Fee	3,903	-	-	4,550	4,550	100.00%
4020 Law Library Fees	-	-	-	6,175	6,175	100.00%
Subtotal	<u>281,112</u>	<u>180,000</u>	<u>180,000</u>	<u>286,425</u>	<u>106,425</u>	<u>59.13%</u>
30315 Use of Money and Property						
1010 Interest	153,749	500,000	500,000	600,000	100,000	20.00%
2010 Rents	138,607	150,000	150,000	150,000	-	0.00%
2015 Telephone Svc Agreement	24,000	25,000	25,000	24,000	(1,000)	-4.00%
2020 Tower Rent	142,778	130,000	130,000	126,500	(3,500)	-2.69%
2060 Sale of Equipment	5,045	3,000	3,000	3,000	-	0.00%
8200 Reimb for Postage	1,324	1,000	1,000	1,000	-	0.00%
8400 Reimb for Xerox	198	-	-	-	-	0.00%
Subtotal	<u>465,701</u>	<u>809,000</u>	<u>809,000</u>	<u>904,500</u>	<u>95,500</u>	<u>11.80%</u>

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Original Revenues	FY2005 Estimated Revenues	FY2006 Adopted Revenues	Dollar Change	Percentage Change
30316 Charges for Services						
1010 Excess Clerk of Court	412,301	375,000	375,000	410,000	35,000	9.33%
1011 DNA/Blood	580	-	-	620	620	100.00%
2010 Chg Commonwealth Attny	2,837	2,500	2,500	4,950	2,450	98.00%
2510 Court Appointed Attny	6,449	2,500	2,500	6,575	4,075	163.00%
3010 Sheriff Fees	12,900	12,000	12,000	18,000	6,000	50.00%
3012 Sheriff Concealed Wpn	6,590	1,000	1,000	10,000	9,000	900.00%
3013 Sheriff Special Fees	73,994	75,000	75,000	44,200	(30,800)	-41.07%
3130 FLS Command School	4,890	-	-	-	-	0.00%
6010 Mosquito Control	12,715	5,000	5,000	5,000	-	0.00%
8010 Recreation Fees/Adms	152,935	183,100	183,100	183,550	450	0.25%
8013 Skate, Rattle & Roll Prog	45,690	63,200	63,200	58,400	(4,800)	-7.59%
8014 Sports Camps & Classes	43,097	67,825	67,825	67,825	-	0.00%
8015 Instructional Classes	34,882	56,640	56,640	59,850	3,210	5.67%
8016 Concessions Skate R&R	24,776	16,200	16,200	16,200	-	0.00%
8020 Fees/Back Creek Park	16,380	29,750	29,750	29,750	-	0.00%
8040 Docking Fees	-	-	-	1,500	1,500	100.00%
8410 Library Fines	50,480	50,000	50,000	48,000	(2,000)	-4.00%
8420 Book Replacement	5,981	8,000	8,000	6,000	(2,000)	-25.00%
8430 Library Copier	11,457	12,500	12,500	11,000	(1,500)	-12.00%
8610 Sale of Ordinances	1,824	250	250	250	-	0.00%
8620 Sale of Maps	205	250	250	250	-	0.00%
8630 Sale Xerox Copies	400	-	-	-	-	0.00%
Subtotal	<u>921,363</u>	<u>960,715</u>	<u>960,715</u>	<u>981,920</u>	<u>21,205</u>	<u>2.21%</u>
30317 Fiscal Agent Fees & Administration						
1010 Colonial Services Board	76,797	70,000	70,000	75,000	5,000	7.14%
1020 Crossroads	14,913	14,000	14,000	15,000	1,000	7.14%
2010 Water Utility Operations	8,000	8,000	8,000	8,000	-	0.00%
2020 Sewer Utility Operations	26,000	26,000	26,000	26,000	-	0.00%
2030 Solid Waste	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>-</u>	<u>0.00%</u>
Subtotal	<u>146,710</u>	<u>139,000</u>	<u>139,000</u>	<u>145,000</u>	<u>6,000</u>	<u>4.32%</u>
30318 Local Miscellaneous						
3010 Prior Year Exp Refunds	10,174	1,000	1,000	1,000	-	0.00%
3025 Sheriff-Donations Dare	3,625	3,000	3,000	3,000	-	0.00%
3027 Sheriff-Donations	2,675	-	2,300	-	-	0.00%
3040 Vol thermal camera	9,100	-	-	-	-	0.00%
3041 Vol routine maint	33	-	-	-	-	0.00%
3043 Vol oxygen equip	5,584	-	-	-	-	0.00%
3320 Donations FLS Prog	17,293	-	7,303	-	-	0.00%
3322 Donations FLS Equip	-	-	650	-	-	0.00%
3345 Victim Witness	737	-	-	-	-	0.00%
6010 Donation-Library	4,166	-	2,058	-	-	0.00%
9090 Miscellaneous	40,922	35,000	35,000	7,700	(27,300)	-78.00%
9092 Misc Maint Premises	10,199	10,000	10,000	10,000	-	0.00%
9097 Utility Costs-Reimb	441	750	750	750	-	0.00%

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Original Revenues	FY2005 Estimated Revenues	FY2006 Adopted Revenues	Dollar Change	Percentage Change
9098 Safety Town	2,225	1,275	2,125	1,275	-	0.00%
9220 Return Checks	2,117	3,000	3,000	2,000	(1,000)	-33.33%
9230 Admin Fees	21,145	7,000	7,000	20,900	13,900	198.57%
9551 Youth Commission	180	-	-	-	-	0.00%
9648 Donations-Hurr Isabel	4,500	-	-	-	-	0.00%
9649 Disaster Relief Program	105,342	-	-	-	-	0.00%
Subtotal	<u>240,458</u>	<u>61,025</u>	<u>74,186</u>	<u>46,625</u>	<u>(14,400)</u>	<u>-23.60%</u>
30319 Local Recovered Costs						
1510 Poquoson Admin	152,125	150,000	150,000	239,481	89,481	59.65%
2010 Streetlight Install	15,959	20,000	20,000	15,000	(5,000)	-25.00%
2020 Streetlight Costs	7,449	15,000	15,000	7,500	(7,500)	-50.00%
Subtotal	<u>175,533</u>	<u>185,000</u>	<u>185,000</u>	<u>261,981</u>	<u>76,981</u>	<u>41.61%</u>
Total Local	<u>83,922,834</u>	<u>89,956,749</u>	<u>89,969,910</u>	<u>96,599,611</u>	<u>6,642,862</u>	<u>7.38%</u>

Revenue from the Commonwealth

30322 Commonwealth Non-Categorical Aid

1010 ABC Profits	85,854	57,259	57,259	33,000	(24,259)	-42.37%
1020 Wine Profits	53,217	38,172	38,172	34,600	(3,572)	-9.36%
1030 Mobile Home	9,297	15,000	15,000	15,000	-	0.00%
1040 Rolling Stock	15,808	9,000	9,000	9,200	200	2.22%
Subtotal	<u>164,176</u>	<u>119,431</u>	<u>119,431</u>	<u>91,800</u>	<u>(27,631)</u>	<u>-23.14%</u>

30323 Commonwealth Shared Expenses

1010 Cmnw Attny Salary	368,572	375,250	375,250	395,501	20,251	5.40%
1020 Cmnw Attny Office Exp	74	7,500	7,500	8,540	1,040	13.87%
1050 Cmnw Attny Fringe	30,612	35,000	35,000	33,288	(1,712)	-4.89%
1060 Cmnw Attny Equip	4,306	-	-	10,500	10,500	100.00%
3010 Comm Rev Salary	143,468	143,290	143,290	151,377	8,087	5.64%
3020 Comm Rev Off Exp/Mileage	587	-	-	-	-	0.00%
3050 Comm Rev Fringe	11,691	12,000	12,000	12,000	-	0.00%
4010 Treas Salary	139,014	136,170	136,170	143,855	7,685	5.64%
4020 Treas Off Exp/Mileage	684	-	-	-	-	0.00%
4050 Treas Fringe	11,622	12,000	12,000	12,000	-	0.00%
5010 Medical Examiner	210	150	150	150	-	0.00%
6010 Registrar Salary	45,816	47,000	47,000	49,653	2,653	5.64%
7010 Sheriff Salary	1,932,386	1,861,000	1,861,000	2,106,168	245,168	13.17%
7050 Sheriff Fringe	164,207	160,000	160,000	172,450	12,450	7.78%
7060 Sheriff Equip	2,280	-	-	3,000	3,000	100.00%
8010 Civil Defense Salary	42,940	40,000	40,000	40,000	-	0.00%
9010 Circuit Court Salary	335,216	301,977	301,977	343,854	41,877	13.87%
9020 Cir Ct Off Exp/Mileage	62	2,500	2,500	-	(2,500)	-100.00%
9022 Cir Ct Equipment	51,897	-	17,265	100,000	100,000	100.00%
9030 Circuit Court Fringe	8,980	8,000	8,000	12,750	4,750	59.38%
Subtotal	<u>3,294,624</u>	<u>3,141,837</u>	<u>3,159,102</u>	<u>3,595,086</u>	<u>453,249</u>	<u>14.43%</u>

General Fund Revenues

		FY2004 Actual Revenues	FY2005 Original Revenues	FY2005 Estimated Revenues	FY2006 Adopted Revenues	Dollar Change	Percentage Change
30324 Commonwealth Categorical Aid							
1500 Housing Assistance Vouchers		88,051	75,000	75,000	81,462	6,462	8.62%
1760 VJCCA		76,421	75,000	75,000	75,000	-	0.00%
4060 Drug Asset-Sheriff		11,130	-	1,724	-	-	0.00%
4061 Drug Asset-Com Atty		1,024	-	824	-	-	0.00%
4070 Litter Control		8,330	9,000	9,105	8,105	(895)	-9.94%
4090 Library Grant		188,841	150,000	183,145	150,000	-	0.00%
4100 VDH Support-Fishery		3,110	-	1,884	-	-	0.00%
8000 Wireless E-911 Servs		74,621	100,000	100,000	105,333	5,333	5.33%
8908 Hurr Isabel		106,583	-	-	-	-	0.00%
Subtotal		<u>558,111</u>	<u>409,000</u>	<u>446,682</u>	<u>419,900</u>	<u>10,900</u>	<u>2.67%</u>
30326 Commonwealth Grants							
2200 Two for Life		25,797	20,000	26,663	26,663	6,663	33.32%
2220 Fire Protection		84,002	75,000	110,870	110,000	35,000	46.67%
2236 DMV Animal Serilizatn		1,062	-	-	-	-	0.00%
2246 R97-85/F&LSAF Defib		153,337	-	-	-	-	0.00%
2265 Res Sqd Assist/Stretcher		10,115	-	-	-	-	0.00%
2280 Emg Svc Radiolog		25,000	20,000	25,000	20,000	-	0.00%
3340 DCJS Victim/Witness		87,893	94,000	94,000	93,008	(992)	-1.06%
3341 DCJS Domestic Violence		31,943	20,000	20,000	-	(20,000)	-100.00%
3343 VSTOP Grant		-	-	-	34,931	34,931	100.00%
3412 DMV/Sheriff		4,655	-	5,000	-	-	0.00%
3413 DMV/Sheriff Hwy Saf Equip		10,000	-	10,000	-	-	0.00%
3500 Emergency Home Repair		5,540	-	5,540	5,540	5,540	100.00%
3501 Va IDA Grant		42,000	-	-	-	-	0.00%
3502 Access Rehab Prog		2,238	-	2,500	-	-	0.00%
3700 VA Comm of Arts		5,000	5,000	5,000	5,000	-	0.00%
Subtotal		<u>488,582</u>	<u>234,000</u>	<u>304,573</u>	<u>295,142</u>	<u>61,142</u>	<u>26.13%</u>
Total State		<u>4,505,493</u>	<u>3,904,268</u>	<u>4,029,788</u>	<u>4,401,928</u>	<u>497,660</u>	<u>12.75%</u>

Revenue from the Federal Government

30331 Federal Paid in Lieu of Tax

1010 PILT	<u>5,528</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	0.00%
Subtotal	<u>5,528</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	0.00%

30333 Federal Categorical Aid

1011 Criminal Alien Asst Program	5,885	-	-	-	-	0.00%
2001 DMV-Safety Town Grant	1,500	-	-	-	-	0.00%
4045 DEA Overtime	14,648	-	-	-	-	0.00%
4046 DEA WAR	6,696	-	-	-	-	0.00%
4050 Bulletproof Vest Ptrnship	11,548	-	5,719	-	-	0.00%
4060 Drug Asset - Sheriff	13,940	-	33,953	-	-	0.00%
4061 Drug Asset - Cmnw Attny	1,748	-	1,539	-	-	0.00%

General Fund Revenues

	FY2004 Actual Revenues	FY2005 Original Revenues	FY2005 Estimated Revenues	FY2006 Adopted Revenues	Dollar Change	Percentage Change
4100 Sheriff-BJA Grant	48,070	-	14,695	-	-	0.00%
4110 Sheriff-COPS Grant	287,803	150,000	150,000	150,000	-	0.00%
4112 Sheriff-Camera Grant	2,250	-	-	-	-	0.00%
4113 Terror Prevention Prog Grant	-	-	168,145	-	-	0.00%
5001 Right Choices for Youth	5,000	-	-	-	-	0.00%
5010 VHDA FSS Coord Fund	27,854	-	-	-	-	0.00%
6000 Soc Svcs Cap Reimb	55,433	-	-	-	-	0.00%
7000 HAVA Grant	-	30,000	30,000	-	(30,000)	-100.00%
8908 Hurr Isabel	549,606	-	-	-	-	0.00%
9523 DCJS Triad Crime Prevention	-	-	4,645	-	-	0.00%
9570 FEMA Hazard Mit	772	-	-	-	-	0.00%
9576 FEMA Cert Prog	9,200	-	-	-	-	0.00%
9577 Haz Mat Emerg Prep	4,000	-	15,000	-	-	0.00%
9578 Weapon Mass Dest/Prep	221,938	-	-	-	-	0.00%
9579 ODP-Exer Dev Funding	9,000	-	-	-	-	0.00%
Subtotal	<u>1,276,891</u>	<u>180,000</u>	<u>423,696</u>	<u>150,000</u>	<u>(30,000)</u>	<u>-16.67%</u>
Total Federal	<u>1,282,419</u>	<u>185,000</u>	<u>428,696</u>	<u>155,000</u>	<u>(30,000)</u>	<u>-16.22%</u>
Other Financing Sources						
30341 Non-Revenue Receipts						
1200 Hurricane Floyd	7,249	-	-	-	-	0.00%
1202 Hurricane Isabel	129,679	-	-	-	-	0.00%
Subtotal	<u>136,928</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
30351 Transfer from Other Funds						
1010 Trnf/Grounds Maintenance	890,660	953,000	953,000	1,020,270	67,270	7.06%
1012 Trnf/Law Enforcement	210,336	200,000	200,000	220,700	20,700	10.35%
1016 Trnf/Schools Video Svc	42,005	65,000	65,000	73,400	8,400	12.92%
1044 Trnf/Fund 44	78,894	-	-	-	-	0.00%
1050 Trnf/Schools YE	389,747	-	-	-	-	0.00%
1054 Trnf/Schools YE	336,381	-	-	-	-	0.00%
Subtotal	<u>1,948,023</u>	<u>1,218,000</u>	<u>1,218,000</u>	<u>1,314,370</u>	<u>96,370</u>	<u>7.91%</u>
Total Other Sources	<u>2,084,951</u>	<u>1,218,000</u>	<u>1,218,000</u>	<u>1,314,370</u>	<u>96,370</u>	<u>7.91%</u>
General Fund Total	<u>91,795,697</u>	<u>95,264,017</u>	<u>95,646,394</u>	<u>102,470,909</u>	<u>7,206,892</u>	<u>7.6%</u>

General Property Taxes

The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, on the estimated market value of the property with semiannual payments due June 5 and December 5. All real estate property is assessed biennially.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 5 and December 5.

Revenue Summary				
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Real Estate	42,070,338	45,588,000	3,517,662	8.36%
Public Service	3,700,000	3,207,300	(492,700)	-13.32%
Personal Property	18,474,090	18,930,040	455,950	2.47%
Mobile Homes	41,700	35,375	(6,325)	-15.17%
Machinery & Tools	1,550,000	1,439,800	(110,200)	-7.11%
Boats	37,500	36,000	(1,500)	-4.00%
Penalties	350,000	375,000	25,000	7.14%
Interest	100,000	150,000	50,000	50.00%
Total	<u>66,323,628</u>	<u>69,761,515</u>	<u>3,437,887</u>	5.18%

FY2006 Budget Comments

In this non-reassessment year, new construction and permit activity, commercial and residential, are expected to result in increased real estate tax revenues. Personal property taxes are expected to increase because of growth in the County.

Other Local Taxes

Lodging and Meals Tax

The transient occupancy tax of five percent (5%) is paid for any room rented on a short-term basis. These revenues are generated primarily by hotels and motels within the County. Sixty eight percent (68%) of the revenues collected are earmarked for tourism activities. This tax is collected monthly.

A four percent (4%) tax is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly.

Business Licenses

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after payment to the Treasurer, the license is issued.

Utility Consumption Taxes

In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia imposes a tax on consumers of electricity and natural gas in the Commonwealth based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

Other Local Taxes

Other local taxes include an annual vehicle registration fee on every motor vehicle, trailer, and semi-trailer garaged, stored or parked in the County. Fees range from \$15.00 for motorcycles to \$23.00 for passenger cars. Other local taxes also include a bank franchise tax imposed on banks located within the County based on their net capital, a franchise tax on cable television services, a recordation tax on each taxable instrument recorded in the County and a surcharge of \$2.18 per month for enhanced E-911 service for each line provided by a telephone company.

Other Local Taxes (continued)

	Revenue Summary			
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Local Sales Tax	7,651,694	8,608,156	956,462	12.50%
Lodging Tax	1,820,000	2,075,000	255,000	14.01%
Meals Tax	3,700,000	3,880,000	180,000	4.86%
Business Licenses	3,607,000	4,456,500	849,500	23.55%
Utility Consumption Tax	225,000	225,000	-	0.00%
Motor Vehicle Licenses	1,200,100	1,200,100	-	0.00%
Cable Franchise Tax	475,000	550,000	75,000	15.79%
Bank Franchise Tax	102,100	110,000	7,900	7.74%
Recordation Tax	939,277	1,568,000	628,723	66.94%
E-911 Surcharge	800,000	700,000	(100,000)	-12.50%
Miscellaneous	123,000	120,000	(3,000)	-2.44%
Total	<u>20,643,171</u>	<u>23,492,756</u>	<u>2,849,585</u>	13.80%

FY2006 Budget Comments

The revenue projections in this section are expected to show an increase during FY2006. The opening of several major new businesses in the County, such as Home Depot, Great Wolf Lodge, and Riverwalk Landing are expected to have a significant positive impact on local sales, meals lodging and business license taxes. The large number of home sales and refinancing activity continues to result in significant increases in revenue from recordation taxes.

Permits, Privilege Fees and Regulatory Licenses

The County requires permits, inspections, and fees on construction and alterations of all buildings in the County. Permits include building, electrical, plumbing and mechanical. Other licenses and fees include dog licenses and fees for zoning, plan review, land transfers, plat and land use.

	Revenue Summary			
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Inspection Fees	572,710	637,089	64,379	11.24%
Permits, Fees & Licenses	<u>82,500</u>	<u>81,800</u>	<u>(700)</u>	-0.85%
Total	<u>655,210</u>	<u>718,889</u>	<u>63,679</u>	9.72%

FY2006 Budget Comments

Construction activity in the County is expected to show a moderate increase.

Fines and Forfeitures

The County imposes fines on individuals charged with violations of County ordinances. These include court and parking fines and court assessments.

Revenue Summary				
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Fines & Forfeitures	180,000	286,425	106,425	59.13%

FY2006 Budget Comments

The increase in Fines and Forfeitures is due to changes in local ordinances that will increase collections in the courts.

Revenue From Use of Money and Property

Revenue from Use of Money

The County Treasurer uses an aggressive cash management program investing temporarily idle funds in repurchase agreements and other instruments secured or collateralized by government securities.

Revenue from Use of Property

The County receives revenue from the rental of its facilities, such as for the Human Services building, as well as the sale of surplus property.

Revenue Summary				
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Use of Money	500,000	600,000	100,000	20.00%
Use of Property	<u>309,000</u>	<u>304,500</u>	<u>(4,500)</u>	-1.46%
Total	<u>809,000</u>	<u>904,500</u>	<u>95,500</u>	11.80%

FY2006 Budget Comments

Use of Money (interest earnings), shows a small increase for FY2006 due to the slight upturn in the rate of return generated on investments. The decrease in Use of Property is attributable to the County's receipt of funds on the rental of towers and other property.

Charges for Services

The County collects revenues for services exclusive of enterprise fund activities. These sources include fees charged by the Commonwealth's Attorney, Sheriff, Clerk of Court, Parks & Recreation activities and Library services.

Revenue Summary				
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Clerk of Court Excess Fees	375,000	410,620	35,620	9.50%
Commwealth's Attny Fees	5,000	11,525	6,525	130.50%
Law Enforcement Fees	88,000	72,200	(15,800)	-17.95%
Parks & Recreation Fees	416,715	417,075	360	0.09%
Library Fines & Fees	70,500	65,000	(5,500)	-7.80%
Other	5,500	5,500	-	0.00%
Total	960,715	981,920	21,205	2.21%

FY2006 Budget Comments

An increase in the Clerk of Court Excess Fees is a result of the decrease in the State Compensation Board funding for the Clerk of Court. The State Compensation Board first uses the fees collected by the Clerk to support the expenditures in her office not to exceed the monthly allocation. The balance of the fees, excess, is sent to the state, which remits 2/3 back to the County labeled Clerk of Court Excess Fees. Commonwealth's Attorney Fees are projected to increase due to the increased use of court appointed attorneys. The fee collected helps offset the cost. The decrease in Law Enforcement Fees is a result of the Off-duty Employment of the Deputy Sheriff's program.

Fiscal Agent & Administrative Service Fees

The County is the fiscal agent for various agencies such as the Colonial Services Board and the Colonial Group Home Commission. The County receives a fee of one percent (1%) of their non-capital expenditures for providing this service. Additionally, administrative costs are recovered from the County's enterprise funds. These recoveries are reported in this category.

Revenue Summary				
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Fiscal Agent Fees	139,000	145,000	6,000	4.32%

FY2006 Budget Comments

Fiscal agent fees are formula driven based on the budgets of the organizations. The budget for the Colonial Services Board increases for FY2006, therefore the fiscal agent fees will increase.

Miscellaneous Revenues

Miscellaneous Revenues represents receipts from various sources that are not required to be accounted for in a separate revenue code. These include donations for Bike Patrol and the Dare Program in the Sheriff's office, Fire and Rescue, Beautification, Safety Town Program and the Library; return check fees collected by the Treasurer; and other miscellaneous revenues.

	Revenue Summary		Dollar Change	Percentage Change
	FY2005 Original	FY2006 Adopted		
Miscellaneous	61,025	46,625	(14,400)	-23.60%

FY2006 Budget Comments

Based on historical trends for miscellaneous revenues, we have reduced our projected revenue in this area.

Recovered Costs

The County is reimbursed for costs associated with court services and streetlights.

	Revenue Summary		Dollar Change	Percentage Change
	FY2005 Original	FY2006 Adopted		
Poquoson Shared Costs	150,000	239,481	89,481	59.65%
Streetlight Program	35,000	22,500	(12,500)	-35.71%
Total	<u>185,000</u>	<u>261,981</u>	<u>76,981</u>	41.61%

FY2006 Budget Comments

The increase in the Poquoson Shared Costs line item reflects the increase in the costs of operating the joint court system.

Revenue from the Commonwealth Non-Categorical Aid

The County receives a share of certain revenues collected by the Commonwealth. These revenues include Alcoholic Beverage Control (ABC) Profits, Wine Profits, Mobile Home Taxes and Rolling Stock Taxes. A brief description of these revenues is as follows:

- Alcoholic Beverage Control (ABC) Profits – Under the Alcoholic Beverage Control Act, two-thirds of all net profits in excess of \$187,500 per quarter are apportioned and distributed to local governments quarterly based on their population according to the preceding United States census. (Section 4.1-117 of the Code of Virginia)
- Wine Profits – Under the Alcoholic Beverage Control Act, there is a 40 cents tax on each liter of wine sold and forty four percent (44%) of the amount derived from the liter tax is transferred to the local governments based on their population. (Section 4.1-234 and 235 of the Code of Virginia)
- Mobile Home Taxes – Under the Motor Vehicle Sales and Use Tax Act, a tax is levied on the sale or use of mobile homes. Taxes collected on mobile homes are determined by the application of three percent (3%) of the sales price of each mobile home sold in Virginia and/or used or stored for use in Virginia. The monies collected are distributed to the local government where the mobile home is situated as a dwelling. (Section 58.1-2400 and 2402 of the Code of Virginia)
- Rolling Stock Taxes – Under the Taxation of Public Service Corporations, a tax is levied on the assessed value of rolling stock, which is apportioned to localities based on the percentage of lane and railroad miles traveled (or valued by fair market) within the locality to the amount traveled (or valued by fair market) within Virginia. Each local government is entitled to a fraction of the revenue derived of the total rolling stock assessment. (Section 58.1-2658 and 2658.1 of the Code of Virginia)

Revenue Summary				
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
ABC Profit	57,259	33,000	(24,259)	-42.37%
Wine Profit	38,172	34,600	(3,572)	-9.36%
Mobile Home Taxes	15,000	15,000	-	0.00%
Rolling Stock Taxes	9,000	9,200	200	2.22%
Total	119,431	91,800	(27,631)	-23.14%

FY2006 Budget Comments

The anticipated revenues received from the Commonwealth have been reduced due to the state's fiscal challenges.

Revenue from the Commonwealth Shared Expenses - Categorical Aid

The County receives revenues from the Commonwealth for the state's share of expenditures in joint activities. These include the Commonwealth's Attorney, Commissioner of the Revenue, Treasurer, Registrar, Sheriff and Clerk of Court.

	Revenue Summary			
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Commonwealth's Attorney	417,750	447,829	30,079	7.20%
Commissioner of the Revenue	155,290	163,377	8,087	5.21%
Treasurer	148,170	155,855	7,685	5.19%
Medical Examiner	150	150	-	0.00%
General Registrar	47,000	49,653	2,653	5.64%
Sheriff	2,021,000	2,281,618	260,618	12.90%
Civil Defense	40,000	40,000	-	0.00%
Clerk of the Court	312,477	456,604	144,127	46.12%
Total	<u>3,141,837</u>	<u>3,595,086</u>	<u>453,249</u>	14.43%

FY2006 Budget Comments

We have received notification that the State Compensation Board plans to begin restoring some of the technology funding to the constitutional officers and their offices that was eliminated in previous years because of the state's fiscal challenges.

Revenue from the Commonwealth Categorical Aid

The County receives revenues from the Commonwealth designated for specific uses. These revenues include amounts received for housing improvement, the library and for wireless E-911 calls.

	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Housing Section 8	75,000	81,462	6,462	8.62%
VJCCA	75,000	75,000	-	0.00%
Library Grants	150,000	150,000	-	0.00%
Wireless E-911	100,000	105,333	5,333	5.33%
Litter Control	9,000	8,105	(895)	-9.94%
Total	<u>409,000</u>	<u>419,900</u>	<u>10,900</u>	2.67%

FY2006 Budget Comments

There are no significant changes in this area for FY2006.

Revenue from the Commonwealth Grant Awards

The County is awarded grants from various Commonwealth departments for specific uses. These grants include awards from the Department of Motor Vehicles, Department of Criminal Justice Services (DCJS), Department of Housing and Community Development and various other departments of the Commonwealth.

	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Two for Life	20,000	26,663	6,663	33.32%
Fire Protection	75,000	110,000	35,000	46.67%
DCJS Programs	114,000	93,008	(20,992)	-18.41%
VSTOP	-	34,931	34,931	100.00%
Emergency Service	20,000	20,000	-	0.00%
Miscellaneous	5,000	10,540	5,540	110.80%
Total	<u>234,000</u>	<u>295,142</u>	<u>61,142</u>	26.13%

FY2006 Budget Comments

The changes in this area are the result of new or increased grant awards from the state.

Revenue from the Federal Government

Payment in Lieu of Taxes

The County imposes a service charge upon real estate that is exempt from property taxation.

Sheriff - Community Oriented Policing Services (COPS) Grant

The Sheriff received a grant for three years as part of the Community Oriented Policing Services (COPS) Universal Hiring Program grant. The grant enabled the Sheriff to hire six additional deputies in FY2004.

	Revenue Summary			Percentage
	FY2005 Original	FY2006 Adopted	Dollar Change	Dollar
Payment in Lieu of Taxes	5,000	5,000	-	0.00%
HAVA Grant	30,000	-	(30,000)	-100.00%
Sheriff - COPS Grant	150,000	150,000	-	0.00%
Total	<u>185,000</u>	<u>155,000</u>	<u>(30,000)</u>	-16.22%

FY2006 Budget Comments

The decrease in federal revenue is due to the HAVA grant. This was a one-time grant received in FY2005.

Other Financing Sources

Transfer Appropriations

The School Board has contracted with the County:

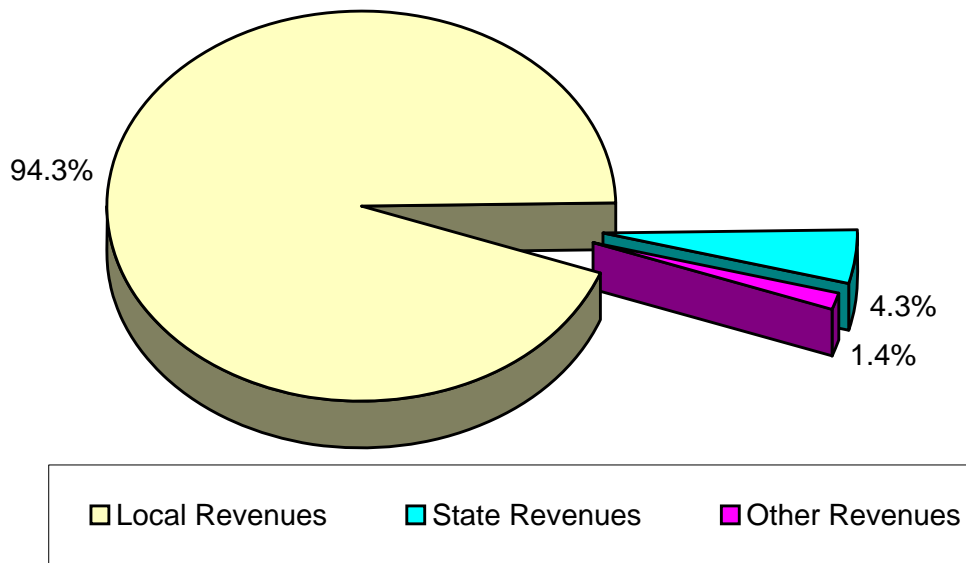
- To maintain the school grounds and athletic fields
- With the Sheriff's office for School Resource Officers at each high school facility
- For Video Services operations

Revenue Summary				
	FY2005 Original	FY2006 Adopted	Dollar Change	Percentage Change
Transfer Appropriations	1,218,000	1,314,370	96,370	7.91%

FY2006 Budget Comments

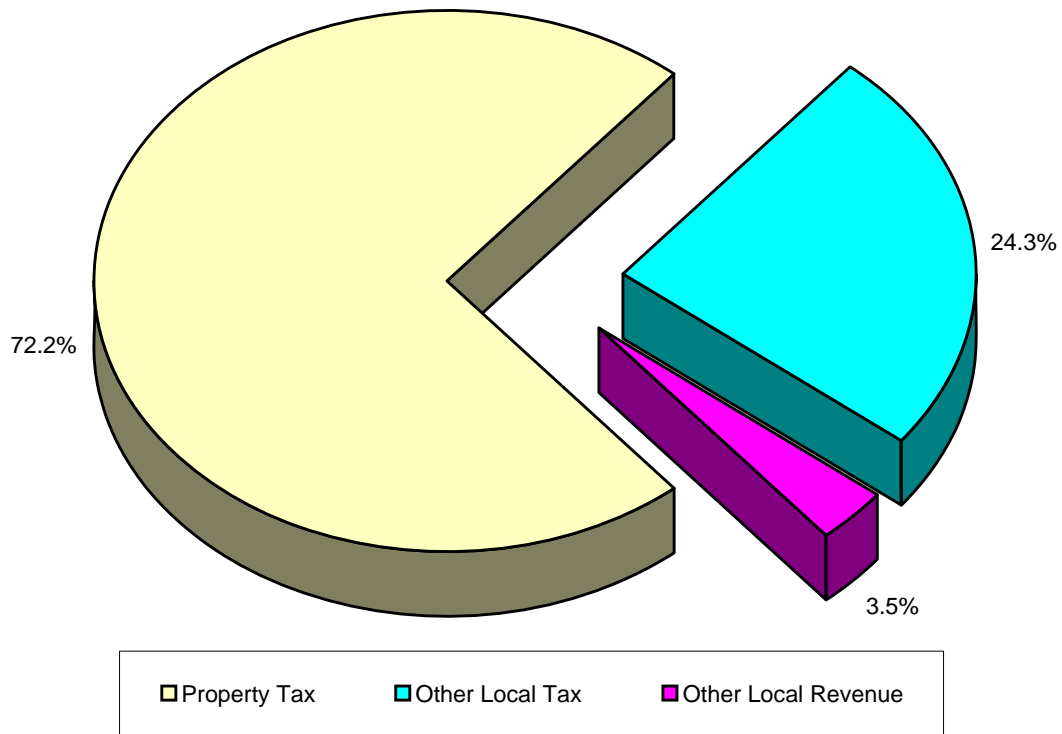
The changes reflected in this category are due to funding from the Schools for the maintenance of the school grounds, support of the program contracted with the Sheriff's Office for School Resource Officers in the high schools and for support of the Video Services operation.

GENERAL FUND REVENUES FY2006 - BY SOURCE



<u>Source</u>	<u>FY2005 Original</u>	<u>FY2006 Adopted</u>	<u>Dollar Change</u>
Local Revenues	89,956,749	96,599,611	6,642,862
State Revenues	3,904,268	4,401,928	497,660
Other Revenues	1,403,000	1,469,370	66,370
	<u>95,264,017</u>	<u>102,470,909</u>	<u>7,206,892</u>

GENERAL FUND LOCAL REVENUES FY2006 - BY SOURCE



<u>Source</u>	<u>FY2005 Original</u>	<u>FY2006 Adopted</u>	<u>Dollar Change</u>
Property Tax	66,323,628	69,761,515	3,437,887
Other Local Tax	20,643,171	23,492,756	2,849,585
Other Local Revenue	2,989,950	3,345,340	355,390
	<u>89,956,749</u>	<u>96,599,611</u>	<u>6,642,862</u>

General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
General Administration						
10111 Board of Supervisors	244,002	254,207	254,207	266,548	12,341	4.85%
10121 County Administration	305,401	337,762	344,450	362,330	24,568	7.27%
10122 Info/Comm Relations	227,541	271,053	271,053	285,657	14,604	5.39%
10123 Video Services	264,738	346,134	346,134	321,814	(24,320)	-7.03%
10124 County Attorney	287,851	336,682	341,781	335,105	(1,577)	-0.47%
10131 Registrar	138,797	167,603	167,603	183,972	16,369	9.77%
10132 Electoral Board	44,074	133,400	133,400	87,585	(45,815)	-34.34%
Subtotal	<u>1,512,404</u>	<u>1,846,841</u>	<u>1,858,628</u>	<u>1,843,011</u>	<u>(3,830)</u>	-0.21%
Judicial Services						
20211 Circuit Court	65,075	75,795	75,795	81,062	5,267	6.95%
20212 Gen District Crt	32,289	33,245	33,245	49,835	16,590	49.90%
20213 J & DR Court	14,542	20,150	20,150	24,895	4,745	23.55%
20214 Clerk of Court	675,238	775,641	792,906	829,410	53,769	6.93%
20216 Colonial Grp Hme	272,178	301,065	301,065	314,245	13,180	4.38%
20217 Magistrate	2,272	3,000	3,000	4,070	1,070	35.67%
20221 Commonwealth's Attny	705,024	784,347	779,612	818,199	33,852	4.32%
20222 Victim/Witness Asst	113,804	122,961	122,961	131,383	8,422	6.85%
20223 Domestic Violence	37,838	41,033	48,131	47,682	6,649	16.20%
Subtotal	<u>1,918,260</u>	<u>2,157,237</u>	<u>2,176,865</u>	<u>2,300,781</u>	<u>143,544</u>	6.65%
Public Safety						
30311 Sheriff General Ops	838,367	919,415	977,865	1,051,248	131,833	14.34%
30312 Law Enforcement	3,279,084	3,703,289	3,891,270	4,078,154	374,865	10.12%
30313 Investigations	1,029,171	1,129,020	1,128,770	1,321,973	192,953	17.09%
30314 Civil Ops/Crt Security	1,036,090	1,133,094	1,133,094	1,192,930	59,836	5.28%
30315 Regional Jail	1,789,593	2,294,643	2,294,643	2,240,712	(53,931)	-2.35%
30316 School Resource Offs	224,581	250,560	250,560	263,109	12,549	5.01%
30320 Fire & Life Safe Adm	158,514	160,286	168,239	168,013	7,727	4.82%
30321 Fire & Rescue Ops	7,215,688	8,018,275	8,054,145	8,587,440	569,165	7.10%
30322 Technical Services	298,564	459,254	465,917	492,933	33,679	7.33%
30323 Prev & Life Safety	247,641	273,438	273,438	275,353	1,915	0.70%
30333 Juvenile Corrcnts	322,594	323,800	323,800	343,900	20,100	6.21%
30352 Animal Control	183,608	224,768	224,768	265,414	40,646	18.08%
30355 Emergency Managemnt	218,594	169,395	189,395	177,888	8,493	5.01%
30356 Communications	937,518	1,147,349	1,147,349	1,426,997	279,648	24.37%
30357 Radio Maintenance	186,187	140,430	140,430	37,000	(103,430)	-73.65%
30358 Wireless E911	85,846	96,870	96,870	112,278	15,408	15.91%
Subtotal	<u>18,051,640</u>	<u>20,443,886</u>	<u>20,760,553</u>	<u>22,035,342</u>	<u>1,591,456</u>	7.78%

General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
Environmental & Development Services						
40119 Administration	153,747	177,037	177,037	182,326	5,289	2.99%
40341 Building Regulation	685,060	744,034	744,034	881,344	137,310	18.45%
40421 Solid Waste Managemnt	1,000,000	1,000,000	1,000,000	1,000,000	-	0.00%
40446 Stormwater Maintenance	712,094	221,181	221,181	239,996	18,815	8.51%
40447 Stormwater Managemnt	232,479	373,709	373,709	374,968	1,259	0.34%
40448 Litter Control Grant	24,547	28,000	28,105	28,105	105	0.38%
40512 Mosquito Control	582,324	652,339	654,223	842,251	189,912	29.11%
40813 Board of Zoning	5,770	6,250	6,250	6,485	235	3.76%
40816 Develop & Compliance	547,744	660,550	660,550	693,823	33,273	5.04%
40821 Wetlands Board	6,319	8,450	8,450	8,450	-	0.00%
Subtotal	<u>3,950,084</u>	<u>3,871,550</u>	<u>3,873,539</u>	<u>4,257,748</u>	<u>386,198</u>	<u>9.98%</u>
Finance & Planning						
50119 Administration	189,866	183,547	183,547	190,360	6,813	3.71%
50121 Comp Support Svcs	988,811	1,150,217	1,155,633	1,236,571	86,354	7.51%
50122 Human Resources	408,672	464,765	464,765	506,583	41,818	9.00%
50124 Budget & Financial Rep	232,760	273,628	273,628	291,454	17,826	6.51%
50125 Fiscal Accounting Svcs	491,390	584,628	584,628	657,506	72,878	12.47%
50126 Comm of Revenue	737,339	835,364	835,364	912,614	77,250	9.25%
50127 Treasurer	664,618	756,789	756,789	808,716	51,927	6.86%
50128 RE Assessment	446,342	493,711	493,711	553,183	59,472	12.05%
50129 Central Purchasing	310,907	360,125	360,125	376,060	15,935	4.42%
50141 Central Admin Svcs	158,613	327,785	322,369	285,460	(42,325)	-12.91%
50146 Central Insurance	297,114	308,400	308,400	305,400	(3,000)	-0.97%
50451 Trans Safety Comm	859	2,850	2,850	2,850	-	0.00%
50811 Planning	315,133	351,876	351,876	363,689	11,813	3.36%
50812 Planning Commission	16,730	22,540	22,540	22,350	(190)	-0.84%
50814 Regional Planning	29,275	41,070	41,070	51,586	10,516	25.61%
50822 Conservation	8,085	8,085	8,085	8,500	415	5.13%
50915 Economic Development	306,150	601,250	601,250	631,735	30,485	5.07%
50920 Office of Economic Dev	291,110	320,926	320,926	328,144	7,218	2.25%
Subtotal	<u>5,893,774</u>	<u>7,087,556</u>	<u>7,087,556</u>	<u>7,532,761</u>	<u>445,205</u>	<u>6.28%</u>
Education & Educational Services						
60601 School Operations	31,439,000	34,582,901	34,582,901	37,175,901	2,593,000	7.50%
60603 School Debt	5,999,996	5,929,535	5,929,535	6,200,000	270,465	4.56%
60731 Library Services	1,773,511	2,043,305	2,078,508	2,135,519	92,214	4.51%
60831 Coop Ext Svcs	47,340	68,925	68,925	66,650	(2,275)	-3.30%
Subtotal	<u>39,259,847</u>	<u>42,624,666</u>	<u>42,659,869</u>	<u>45,578,070</u>	<u>2,953,404</u>	<u>6.93%</u>

General Fund
Expenditure Summary
Total Personnel and Non-Personnel Costs

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
Human Services						
61511 Health Services	362,317	378,000	378,000	392,000	14,000	3.70%
61521 Colonial Services Brd	481,969	540,000	540,000	591,920	51,920	9.61%
61533 Social Services	1,124,473	1,134,285	1,134,285	1,144,045	9,760	0.86%
61535 Contributions	253,880	256,189	256,189	266,204	10,015	3.91%
Subtotal	<u>2,222,639</u>	<u>2,308,474</u>	<u>2,308,474</u>	<u>2,394,169</u>	<u>85,695</u>	3.71%
General Services						
70119 Administration	133,099	168,592	168,592	178,236	9,644	5.72%
70431 Eng/Fac Maint	1,518,957	1,665,592	1,665,592	1,757,683	92,091	5.53%
70432 Facility/Utility Charges	595,942	648,000	648,000	661,000	13,000	2.01%
70433 Telecommunications	314,461	310,205	310,205	323,808	13,603	4.39%
70434 Grounds Main/Const	2,244,804	2,678,164	2,678,164	2,803,727	125,563	4.69%
70716 Yorktown Waterfrnt	56,689	52,000	52,000	78,300	26,300	50.58%
Subtotal	<u>4,863,952</u>	<u>5,522,553</u>	<u>5,522,553</u>	<u>5,802,754</u>	<u>280,201</u>	5.07%
Community Services						
81119 Administration	211,775	236,875	236,875	255,293	18,418	7.78%
81538 Special Programs	187,963	210,311	251,181	269,355	59,044	28.07%
81547 Housing Admin	133,054	118,994	118,994	128,253	9,259	7.78%
81548 Rental Assistance	98,078	156,836	115,966	115,655	(41,181)	-26.26%
81549 Housing Rehabilitation	224,466	227,195	235,235	236,111	8,916	3.92%
81550 Public Transportation	25,000	25,000	25,000	25,000	-	0.00%
81600 Disaster Relief	10,282	-	-	-	-	0.00%
81712 Parks & Rec Svcs	1,411,546	1,499,989	1,500,839	1,683,931	183,942	12.26%
81713 Tourism	-	163,848	163,848	172,778	8,930	5.45%
Subtotal	<u>2,302,164</u>	<u>2,639,048</u>	<u>2,647,938</u>	<u>2,886,376</u>	<u>247,328</u>	9.37%
Capital Outlay						
90912 Capital Outlay	5,358,993	4,594,166	4,594,166	5,440,991	846,825	18.43%
Subtotal	<u>5,358,993</u>	<u>4,594,166</u>	<u>4,594,166</u>	<u>5,440,991</u>	<u>846,825</u>	18.43%
Non-Departmental						
90721 Contributions	492,192	563,450	563,450	620,974	57,524	10.21%
90911 Non-Departmental	141,646	212,590	200,803	232,932	20,342	9.57%
90913 Approp Reserves	15,500	300,000	300,000	300,000	-	0.00%
90915 Tourism Promotion	1,193,400	1,092,000	1,092,000	1,245,000	153,000	14.01%
Subtotal	<u>1,842,738</u>	<u>2,168,040</u>	<u>2,156,253</u>	<u>2,398,906</u>	<u>230,866</u>	10.65%
Totals	<u>87,176,495</u>	<u>95,264,017</u>	<u>95,646,394</u>	<u>102,470,909</u>	<u>7,206,892</u>	7.57%

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
General Administration						
10111 Board of Supervisors	108,688	112,447	112,447	116,488	4,041	3.59%
10121 County Administration	286,332	314,002	320,690	335,530	21,528	6.86%
10122 Info/Comm Relations	160,545	203,269	203,269	216,407	13,138	6.46%
10123 Video Services	189,058	230,154	230,154	247,919	17,765	7.72%
10124 County Attorney	260,673	307,858	312,957	305,685	(2,173)	-0.71%
10131 Registrar	126,493	151,853	151,853	166,622	14,769	9.73%
10132 Electoral Board	-	-	-	-	-	0.00%
Subtotal	<u>1,131,789</u>	<u>1,319,583</u>	<u>1,331,370</u>	<u>1,388,651</u>	<u>69,068</u>	5.23%
Judicial Services						
20211 Circuit Court	54,064	61,195	61,195	66,767	5,572	9.11%
20212 Gen District Crt	-	-	-	-	-	0.00%
20213 J & DR Court	-	-	-	-	-	0.00%
20214 Clerk of Court	576,185	682,741	682,741	719,560	36,819	5.39%
20216 Colonial Grp Hme	-	-	-	-	-	0.00%
20217 Magistrate	-	-	-	-	-	0.00%
20221 Commonwealth's Attny	678,180	752,215	745,117	786,869	34,654	4.61%
20222 Victim/Witness Asst	100,573	113,151	113,151	123,618	10,467	9.25%
20223 Domestic Violence	36,839	38,993	46,091	45,407	6,414	16.45%
Subtotal	<u>1,445,841</u>	<u>1,648,295</u>	<u>1,648,295</u>	<u>1,742,221</u>	<u>93,926</u>	5.70%
Public Safety						
30311 Sheriff General Ops	565,829	679,885	679,885	776,403	96,518	14.20%
30312 Law Enforcement	2,573,060	2,941,119	2,941,119	3,177,374	236,255	8.03%
30313 Investigations	906,545	986,540	986,540	1,104,443	117,903	11.95%
30314 Civil Ops/Crt Security	970,672	1,070,234	1,070,234	1,119,710	49,476	4.62%
30315 Regional Jail	-	-	-	-	-	0.00%
30316 School Resource Offs	221,794	247,760	247,760	261,009	13,249	5.35%
30320 Fire & Life Safe Adm	124,499	135,406	135,406	140,773	5,367	3.96%
30321 Fire & Rescue Ops	6,423,936	7,333,190	7,333,190	7,772,290	439,100	5.99%
30322 Technical Services	206,604	335,404	335,404	373,240	37,836	11.28%
30323 Prev & Life Safety	212,817	230,818	230,818	229,668	(1,150)	-0.50%
30333 Juvenile Corrcnts	-	-	-	-	-	0.00%
30352 Animal Control	113,401	152,819	152,819	168,209	15,390	10.07%
30355 Emergency Managemnt	116,812	128,300	128,300	133,458	5,158	4.02%
30356 Communications	754,644	913,500	913,500	1,066,242	152,742	16.72%
30357 Radio Maintenance	145,503	109,680	109,680	-	(109,680)	-100.00%
30358 Wireless E911	81,794	87,449	87,449	102,857	15,408	17.62%
Subtotal	<u>13,417,910</u>	<u>15,352,104</u>	<u>15,352,104</u>	<u>16,425,676</u>	<u>1,073,572</u>	6.99%

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
Environmental & Development Services						
40119 Administration	147,063	163,587	163,587	173,296	9,709	5.94%
40341 Building Regulation	593,239	648,134	648,134	753,422	105,288	16.24%
40421 Solid Waste Managemnt	-	-	-	-	-	0.00%
40446 Stormwater Maintenance	153,730	161,181	161,181	164,711	3,530	2.19%
40447 Stormwater Managemnt	197,818	298,734	298,734	321,837	23,103	7.73%
40448 Litter Control Grant	-	-	-	-	-	0.00%
40512 Mosquito Control	488,355	533,139	533,139	682,938	149,799	28.10%
40813 Board of Zoning	-	-	-	-	-	0.00%
40816 Develop & Compliance	513,794	615,460	615,460	649,113	33,653	5.47%
40821 Wetlands Board	-	-	-	-	-	0.00%
Subtotal	<u>2,093,999</u>	<u>2,420,235</u>	<u>2,420,235</u>	<u>2,745,317</u>	<u>325,082</u>	13.43%
Finance & Planning						
50119 Administration	170,642	160,687	160,687	168,870	8,183	5.09%
50121 Comp Support Svcs	791,950	906,497	906,497	964,421	57,924	6.39%
50122 Human Resources	313,039	359,465	359,465	401,924	42,459	11.81%
50124 Budget & Financial Rep	214,029	250,928	250,928	266,964	16,036	6.39%
50125 Fiscal Accounting Svcs	436,954	525,258	525,258	578,536	53,278	10.14%
50126 Comm of Revenue	640,333	722,004	722,004	791,159	69,155	9.58%
50127 Treasurer	488,309	574,949	574,949	621,656	46,707	8.12%
50128 RE Assessment	400,295	450,661	450,661	483,953	33,292	7.39%
50129 Central Purchasing	293,203	332,825	332,825	348,265	15,440	4.64%
50141 Central Admin Svcs	52,308	64,590	64,590	64,590	-	0.00%
50146 Central Insurance	-	-	-	-	-	0.00%
50451 Trans Safety Comm	-	-	-	-	-	0.00%
50811 Planning	297,207	318,276	318,276	330,974	12,698	3.99%
50812 Planning Commission	-	-	-	-	-	0.00%
50814 Regional Planning	-	-	-	-	-	0.00%
50822 Conservation	-	-	-	-	-	0.00%
50915 Economic Development	-	-	-	-	-	0.00%
50920 Office of Economic Dev	<u>205,282</u>	<u>249,426</u>	<u>249,426</u>	<u>245,279</u>	<u>(4,147)</u>	-1.66%
Subtotal	<u>4,303,551</u>	<u>4,915,566</u>	<u>4,915,566</u>	<u>5,266,591</u>	<u>351,025</u>	7.14%
Education & Educational Services						
60601 School Operations	-	-	-	-	-	0.00%
60603 School Debt	-	-	-	-	-	0.00%
60731 Library Services	1,122,487	1,284,615	1,284,615	1,350,324	65,709	5.12%
60831 Coop Ext Svcs	<u>13,390</u>	<u>2,475</u>	<u>2,475</u>	<u>2,475</u>	-	0.00%
Subtotal	<u>1,135,877</u>	<u>1,287,090</u>	<u>1,287,090</u>	<u>1,352,799</u>	<u>65,709</u>	5.11%

**General Fund
Expenditure Summary
Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
Human Services						
61511 Health Services	-	-	-	-	-	0.00%
61521 Colonial Services Brd	-	-	-	-	-	0.00%
61533 Social Services	-	-	-	-	-	0.00%
61535 Contributions	-	-	-	-	-	0.00%
Subtotal	-	-	-	-	-	0.00%
General Services						
70119 Administration	126,976	151,222	151,222	160,916	9,694	6.41%
70431 Eng/Fac Maint	906,000	1,033,280	1,033,280	1,048,288	15,008	1.45%
70432 Facility/Utility Charges	-	-	-	-	-	0.00%
70433 Telecommunications	62,378	64,655	64,655	70,118	5,463	8.45%
70434 Grounds Main/Const	1,197,766	1,417,607	1,417,607	1,505,560	87,953	6.20%
70716 Yorktown Waterfrnt	-	-	-	10,000	10,000	100.00%
Subtotal	2,293,120	2,666,764	2,666,764	2,794,882	128,118	4.80%
Community Services						
81119 Administration	181,874	206,125	206,125	218,583	12,458	6.04%
81538 Special Programs	168,764	188,961	229,831	246,215	57,254	30.30%
81547 Housing Admin	95,032	101,464	101,464	106,473	5,009	4.94%
81548 Rental Assistance	91,500	142,736	101,866	101,155	(41,581)	-29.13%
81549 Housing Rehabilitation	104,216	109,945	109,945	112,821	2,876	2.62%
81550 Public Transportation	-	-	-	-	-	0.00%
81600 Disaster Relief	-	-	-	-	-	0.00%
81712 Parks & Rec Srvs	869,613	917,689	917,689	957,041	39,352	4.29%
81713 Tourism	-	56,198	56,198	62,528	6,330	11.26%
Subtotal	1,510,999	1,723,118	1,723,118	1,804,816	81,698	4.74%
Capital Outlay						
90912 Capital Outlay	-	-	-	-	-	0.00%
Subtotal	-	-	-	-	-	0.00%
Non-Departmental						
90721 Contributions	-	-	-	-	-	0.00%
90911 Non-Departmental	110,937	182,890	171,103	198,732	15,842	8.66%
90913 Approp Reserves	-	-	-	-	-	0.00%
90915 Tourism Promotion	-	-	-	-	-	0.00%
Subtotal	110,937	182,890	171,103	198,732	15,842	8.66%
Totals	27,444,023	31,515,645	31,515,645	33,719,685	2,204,040	6.99%

**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
General Administration						
10111 Board of Supervisors	135,314	141,760	141,760	150,060	8,300	5.85%
10121 County Administration	19,069	23,760	23,760	26,800	3,040	12.79%
10122 Info/Comm Relations	66,996	67,784	67,784	69,250	1,466	2.16%
10123 Video Services	75,680	115,980	115,980	73,895	(42,085)	-36.29%
10124 County Attorney	27,178	28,824	28,824	29,420	596	2.07%
10131 Registrar	12,304	15,750	15,750	17,350	1,600	10.16%
10132 Electoral Board	44,074	133,400	133,400	87,585	(45,815)	-34.34%
Subtotal	<u>380,615</u>	<u>527,258</u>	<u>527,258</u>	<u>454,360</u>	<u>(72,898)</u>	-13.83%
Judicial Services						
20211 Circuit Court	11,011	14,600	14,600	14,295	(305)	-2.09%
20212 Gen District Crt	32,289	33,245	33,245	49,835	16,590	49.90%
20213 J & DR Court	14,542	20,150	20,150	24,895	4,745	23.55%
20214 Clerk of Court	99,053	92,900	110,165	109,850	16,950	18.25%
20216 Colonial Grp Hme	272,178	301,065	301,065	314,245	13,180	4.38%
20217 Magistrate	2,272	3,000	3,000	4,070	1,070	35.67%
20221 Commonwealth's Attny	26,844	32,132	34,495	31,330	(802)	-2.50%
20222 Victim/Witness Asst	13,231	9,810	9,810	7,765	(2,045)	-20.85%
20223 Domestic Violence	999	2,040	2,040	2,275	235	11.52%
Subtotal	<u>472,419</u>	<u>508,942</u>	<u>528,570</u>	<u>558,560</u>	<u>49,618</u>	9.75%
Public Safety						
30311 Sheriff General Ops	272,538	239,530	297,980	274,845	35,315	14.74%
30312 Law Enforcement	706,024	762,170	950,151	900,780	138,610	18.19%
30313 Investigations	122,626	142,480	142,230	217,530	75,050	52.67%
30314 Civil Ops/Crt Security	65,418	62,860	62,860	73,220	10,360	16.48%
30315 Regional Jail	1,789,593	2,294,643	2,294,643	2,240,712	(53,931)	-2.35%
30316 School Resource Offs	2,787	2,800	2,800	2,100	(700)	-25.00%
30320 Fire & Life Safe Adm	34,015	24,880	32,833	27,240	2,360	9.49%
30321 Fire & Rescue Ops	791,752	685,085	720,955	815,150	130,065	18.99%
30322 Technical Services	91,960	123,850	130,513	119,693	(4,157)	-3.36%
30323 Prev & Life Safety	34,824	42,620	42,620	45,685	3,065	7.19%
30333 Juvenile Corrcnts	322,594	323,800	323,800	343,900	20,100	6.21%
30352 Animal Control	70,207	71,949	71,949	97,205	25,256	35.10%
30355 Emergency Managemnt	101,782	41,095	61,095	44,430	3,335	8.12%
30356 Communications	182,874	233,849	233,849	360,755	126,906	54.27%
30357 Radio Maintenance	40,684	30,750	30,750	37,000	6,250	20.33%
30358 Wireless E911	4,052	9,421	9,421	9,421	-	0.00%
Subtotal	<u>4,633,730</u>	<u>5,091,782</u>	<u>5,408,449</u>	<u>5,609,666</u>	<u>517,884</u>	10.17%

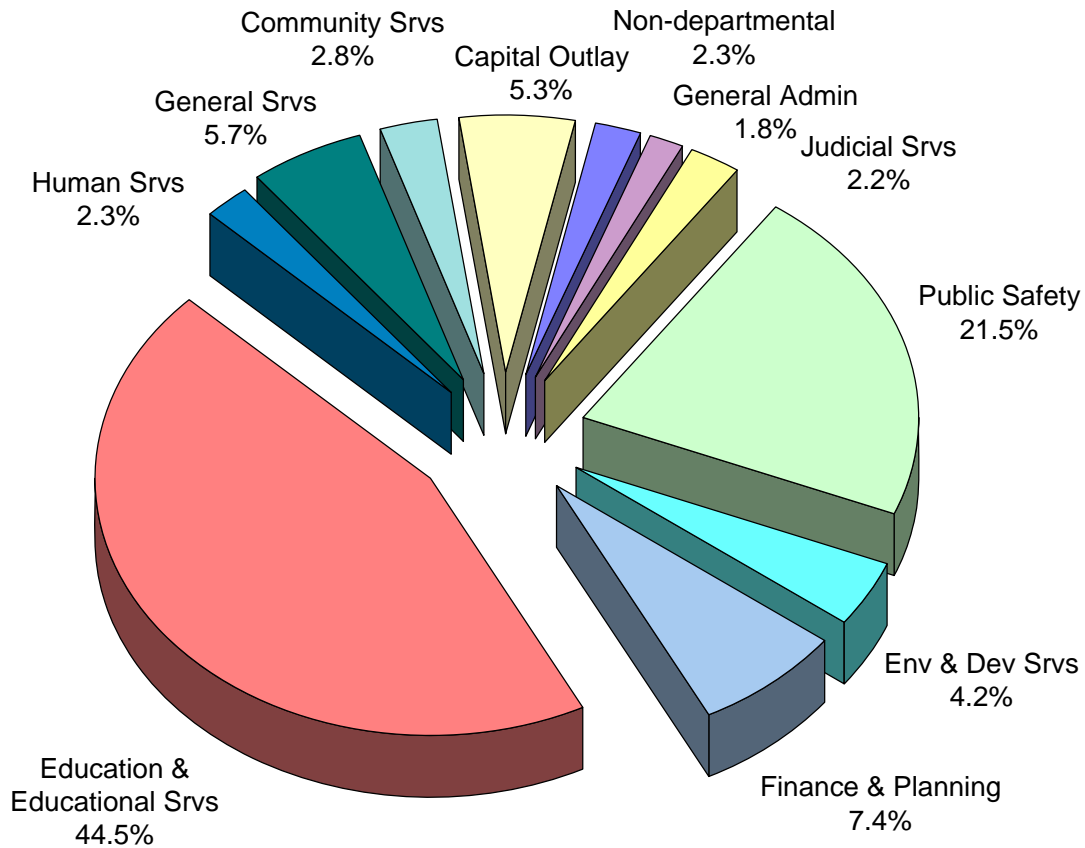
**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
Environmental & Development Services						
40119 Administration	6,684	13,450	13,450	9,030	(4,420)	-32.86%
40341 Building Regulation	91,821	95,900	95,900	127,922	32,022	33.39%
40421 Solid Waste Managemnt	1,000,000	1,000,000	1,000,000	1,000,000	-	0.00%
40446 Stormwater Maintenance	558,364	60,000	60,000	75,285	15,285	25.48%
40447 Stormwater Managemnt	34,661	74,975	74,975	53,131	(21,844)	-29.14%
40448 Litter Control Grant	24,547	28,000	28,105	28,105	105	0.38%
40512 Mosquito Control	93,969	119,200	121,084	159,313	40,113	33.65%
40813 Board of Zoning	5,770	6,250	6,250	6,485	235	3.76%
40816 Develop & Compliance	33,950	45,090	45,090	44,710	(380)	-0.84%
40821 Wetlands Board	6,319	8,450	8,450	8,450	-	0.00%
Subtotal	<u>1,856,085</u>	<u>1,451,315</u>	<u>1,453,304</u>	<u>1,512,431</u>	<u>61,116</u>	<u>4.21%</u>
Finance & Planning						
50119 Administration	19,224	22,860	22,860	21,490	(1,370)	-5.99%
50121 Comp Support Srvs	196,861	243,720	249,136	272,150	28,430	11.67%
50122 Human Resources	95,633	105,300	105,300	104,659	(641)	-0.61%
50124 Budget & Financial Rep	18,731	22,700	22,700	24,490	1,790	7.89%
50125 Fiscal Accounting Srvs	54,436	59,370	59,370	78,970	19,600	33.01%
50126 Comm of Revenue	97,006	113,360	113,360	121,455	8,095	7.14%
50127 Treasurer	176,309	181,840	181,840	187,060	5,220	2.87%
50128 RE Assessment	46,047	43,050	43,050	69,230	26,180	60.81%
50129 Central Purchasing	17,704	27,300	27,300	27,795	495	1.81%
50141 Central Admin Srvs	106,305	263,195	257,779	220,870	(42,325)	-16.08%
50146 Central Insurance	297,114	308,400	308,400	305,400	(3,000)	-0.97%
50451 Trans Safety Comm	859	2,850	2,850	2,850	-	0.00%
50811 Planning	17,926	33,600	33,600	32,715	(885)	-2.63%
50812 Planning Commission	16,730	22,540	22,540	22,350	(190)	-0.84%
50814 Regional Planning	29,275	41,070	41,070	51,586	10,516	25.61%
50822 Conservation	8,085	8,085	8,085	8,500	415	5.13%
50915 Economic Development	306,150	601,250	601,250	631,735	30,485	5.07%
50920 Office of Economic Dev	85,828	71,500	71,500	82,865	11,365	15.90%
Subtotal	<u>1,590,223</u>	<u>2,171,990</u>	<u>2,171,990</u>	<u>2,266,170</u>	<u>94,180</u>	<u>4.34%</u>
Education & Educational Services						
60601 School Operations	31,439,000	34,582,901	34,582,901	37,175,901	2,593,000	7.50%
60603 School Debt	5,999,996	5,929,535	5,929,535	6,200,000	270,465	4.56%
60731 Library Services	651,024	758,690	793,893	785,195	26,505	3.49%
60831 Coop Ext Srvs	33,950	66,450	66,450	64,175	(2,275)	-3.42%
Subtotal	<u>38,123,970</u>	<u>41,337,576</u>	<u>41,372,779</u>	<u>44,225,271</u>	<u>2,887,695</u>	<u>6.99%</u>

**General Fund
Expenditure Summary
Non-Personnel Costs**

Activity Title	FY2004 Actual Expenditures	FY2005 Original Budget	FY2005 Estimated Budget	FY2006 Adopted Budget	Dollar Change	Percentage Change
Human Services						
61511 Health Services	362,317	378,000	378,000	392,000	14,000	3.70%
61521 Colonial Services Brd	481,969	540,000	540,000	591,920	51,920	9.61%
61533 Social Services	1,124,473	1,134,285	1,134,285	1,144,045	9,760	0.86%
61535 Contributions	253,880	256,189	256,189	266,204	10,015	3.91%
Subtotal	<u>2,222,639</u>	<u>2,308,474</u>	<u>2,308,474</u>	<u>2,394,169</u>	<u>85,695</u>	3.71%
General Services						
70119 Administration	6,123	17,370	17,370	17,320	(50)	-0.29%
70431 Eng/Fac Maint	612,957	632,312	632,312	709,395	77,083	12.19%
70432 Facility/Utility Charges	595,942	648,000	648,000	661,000	13,000	2.01%
70433 Telecommunications	252,083	245,550	245,550	253,690	8,140	3.32%
70434 Grounds Main/Const	1,047,038	1,260,557	1,260,557	1,298,167	37,610	2.98%
70716 Yorktown Waterfrnt	56,689	52,000	52,000	68,300	16,300	31.35%
Subtotal	<u>2,570,832</u>	<u>2,855,789</u>	<u>2,855,789</u>	<u>3,007,872</u>	<u>152,083</u>	5.33%
Community Services						
81119 Administration	29,901	30,750	30,750	36,710	5,960	19.38%
81538 Special Programs	19,199	21,350	21,350	23,140	1,790	8.38%
81547 Housing Admin	38,022	17,530	17,530	21,780	4,250	24.24%
81548 Rental Assistance	6,578	14,100	14,100	14,500	400	2.84%
81549 Housing Rehabilitation	120,250	117,250	125,290	123,290	6,040	5.15%
81550 Public Transportation	25,000	25,000	25,000	25,000	-	0.00%
81600 Disaster Relief	10,282	-	-	-	-	0.00%
81712 Parks & Rec Srvs	541,933	582,300	583,150	726,890	144,590	24.83%
81713 Tourism	-	107,650	107,650	110,250	2,600	2.42%
Subtotal	<u>791,165</u>	<u>915,930</u>	<u>924,820</u>	<u>1,081,560</u>	<u>165,630</u>	18.08%
Capital Outlay						
90912 Capital Outlay	5,358,993	4,594,166	4,594,166	5,440,991	846,825	18.43%
Subtotal	<u>5,358,993</u>	<u>4,594,166</u>	<u>4,594,166</u>	<u>5,440,991</u>	<u>846,825</u>	18.43%
Non-Departmental						
90721 Contributions	492,192	563,450	563,450	620,974	57,524	10.21%
90911 Non-Departmental	30,709	29,700	29,700	34,200	4,500	15.15%
90913 Approp Reserves	15,500	300,000	300,000	300,000	-	0.00%
90915 Tourism Promotion	1,193,400	1,092,000	1,092,000	1,245,000	153,000	14.01%
Subtotal	<u>1,731,801</u>	<u>1,985,150</u>	<u>1,985,150</u>	<u>2,200,174</u>	<u>215,024</u>	10.83%
Totals	<u>59,732,472</u>	<u>63,748,372</u>	<u>64,130,749</u>	<u>68,751,224</u>	<u>5,002,852</u>	7.85%

**GENERAL FUND EXPENDITURES
FY2006 - BY FUNCTIONAL AREA**



<u>Functional Area</u>	<u>FY2005 Original</u>	<u>FY2006 Adopted</u>	<u>Dollar Change</u>
General Administration	1,846,841	1,843,011	(3,830)
Judicial Services	2,157,237	2,300,781	143,544
Public Safety	20,443,886	22,035,342	1,591,456
Environmental & Development Services	3,871,550	4,257,748	386,198
Finance & Planning	7,087,556	7,532,761	445,205
Education & Educational Services	42,624,666	45,578,070	2,953,404
Human Services	2,308,474	2,394,169	85,695
General Services	5,522,553	5,802,754	280,201
Community Services	2,639,048	2,886,376	247,328
Capital Outlay	4,594,166	5,440,991	846,825
Non-departmental	2,168,040	2,398,906	230,866
	<u>95,264,017</u>	<u>102,470,909</u>	<u>7,206,892</u>

Uses of the Local Tax Dollar

Fiscal Year 2006

